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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 3rd day of April 1998

BEFORE

THE HON'BLE MR. JUSTICE V.P. MOHAN KUMAR

WRIT PETITION NO. 11056/1998

Between:

M/s. Jyothi Supari Traders
Betelnut Merchants
Bheemasamudra
Chitradurga Taluk
Chitradurga District.

by its Partner Sri
D. Manjunath, major.

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... Petitioner.

(By Sri K. Yuvaraj Ballal, Advocate).

And:

1. The Additional Assistant
Commissioner of Commercial
Taxes (Assessment)
Chitradurga.
2. The Joint Commissioner
of Commercial Taxes (Appeals)
Davangere Division
Davangere District.
3. Karnataka Appellate Tribunal
Multistoried Buildings
Dr. B. R. Ambedkar Veedhi
Bangalore, by its Secretary. ... Respondents.

(By Smt. Sujatha, GP, for respondents).

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....2/-

This writ petition is filed under Article 226 of the Constitution of India praying to direct to maintain status-quo till the disposal of the appeal in S.T.A.No.316 of 1998 pending on the file of the K.A.T. Bangalore.

This writ petition coming on for preliminary hearing this day, the Court made the following:-

O R D E R

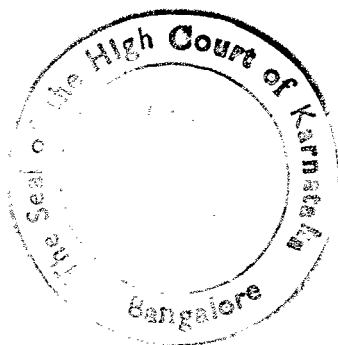
The petitioner is aggrieved by the imposition of penalty by the 1st respondent. He has preferred an appeal before the 3rd respondent and the same is pending. Annexure-E is the appeal preferred by the petitioner before the 3rd respondent. He alleges that in the absence of power to grant interim order by the 3rd respondent he is put to considerable difficulty as the proceedings are initiated to recover the penalty assessed. He therefore prays for interim order staying the recovery of penalty.

2. I have heard Mrs.Sujatha, learned Government Pleader as also the learned counsel for the petitioner. I feel in the facts and circumstances of the case

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that the ends of justice will be met if the petitioner is called upon to deposit 50% of the amount in dispute within eight weeks from to-day and furnish bank guarantee for the balance. If the petitioner complies with this requirement, the further proceedings to collect the tax will be stayed. In case of default the respondents are free to recover the amount in lumpsum.

Sd/-
JUDGE



rsk